

## REMARKS

Entry of the foregoing and reconsideration of the application identified in caption, as amended, pursuant to and consistent with 37 C.F.R. §1.111 and in light of the remarks which follow, are respectfully requested.

At the outset, Applicants note with appreciation the indication that claim 2 would be allowable if rewritten in independent form including all of the features of the base claim and any intervening claims. See Official Action at page 4.

By the above amendments, claims 2 and 26 have been canceled without prejudice or disclaimer, and the subject matter of such claims has been incorporated into claims 1 and 21, respectively. Claims 8, 11, 13 and 39 have been amended to recite that  $R_e$  and  $R_{th}$  are retardation values defined by Expressions (1) and (2), respectively. Support for these amendments can be found in the instant specification at least at page 12, lines 26-30. Claims 19 and 20 have been amended to correct the spelling of the word "comprising". Claim 21 has been amended to recite that the ultraviolet absorber is a compound represented by formula (III) or formula (IV). Support for this amendment can be found in the specification at least at page 5, line 16 to page 6, line 4. Claims 8, 19, 20, 27, 35, 36, 38, 45 and 46 have been amended for readability purposes.

In the Official Action, claims 1 and 3-20 stand rejected under 35 U.S.C. §112, first paragraph, as being non-enabled. Without addressing the propriety of this rejection, and in an effort to expedite prosecution, it is respectfully noted that such rejection is moot in view of the above amendments, in which the subject matter of claim 2 has been incorporated into claim 1. In this regard, claim 2 has not been included in the present rejection, but rather has been indicated as containing

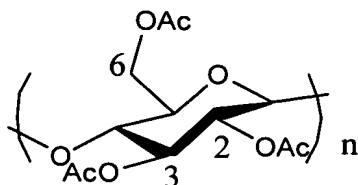
allowable subject matter as noted above. Accordingly, withdrawal of the §112, first paragraph, rejection is respectfully requested.

Claims 8, 11, 13, 21 and 26-46 stand rejected under 35 U.S.C. §112, second paragraph, as being indefinite. Withdrawal of this rejection is respectfully requested for at least the following reasons.

With regard to the rejection of claims 8, 11, 13, 20, 27 and 39, it is noted that claims 8, 11, 13 and 39 have been amended to recite definitions of Re and Rth. Claim 27 depends from claim 21, which now recites definitions of Re and Rth. Further, claim 20 does not recite the terms Re and Rth and as such, no definitions of such terms are necessary.

With respect to the rejection of claim 21, it is noted that such claim has been amended to recite that the ultraviolet absorber is a compound represented by formula (III) or formula (IV).

Concerning the rejection of claim 37, Applicants respectfully submit that the ordinarily skilled artisan would have recognized the meaning of the recited second, third and sixth positions, as such terms pertain to the cellulose acetate. Specifically, Applicants note that the second, third and sixth positions of an exemplary cellulose acetate are shown below:



In view of the above, the claims are in full compliance with the provisions of the second paragraph of 35 U.S.C. §112. Accordingly, withdrawal of the above rejection is respectfully requested.

Claims 21, 22, 24, 25 and 29-36 stand rejected under 35 U.S.C. §102(b) as being anticipated by Japanese Patent Document No. 2004-50516 (*JP '516*). Claim 23 stands rejected under 35 U.S.C. §103(a) as being obvious over *JP '516* in view of European Patent Document No. 1 237 017. Without addressing the propriety of the above rejections, and in an effort to expedite prosecution, it is respectfully noted that such rejections are moot in view of the above amendments, in which the subject matter of claim 26 has been incorporated into claim 21. In this regard, claim 26 has not been included in the above §102(b) and §103(a) rejections. Accordingly, for at least this reason, withdrawal of the above rejections is respectfully requested.

From the foregoing, further and favorable action in the form of a Notice of Allowance is believed to be next in order, and such action is earnestly solicited. If there are any questions concerning this paper or the application in general, the Examiner is invited to telephone the undersigned.

Respectfully submitted,

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